

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

UNITED STATES OF AMERICA,

*Plaintiff,*

vs.

Case No. 1:21-cv-01644-MN

UNITED STATES SUGAR  
CORPORATION, UNITED SUGARS  
CORPORATION, IMPERIAL SUGAR  
COMPANY, and LOUIS DREYFUS  
COMPANY LLC,

*Defendants.*

DECLARATION OF MICHAEL GORRELL

I, Michael Gorrell, make the following declaration under 28 U.S.C. § 1746.

1. My name is Michael Gorrell. I am over the age of 21. I am competent to testify. The facts stated below are true and correct and are within my personal knowledge. I understand that this declaration will be submitted in support of a motion to transfer venue from the District of Delaware to the Southern District of Georgia, or to expedite trial, in *United States of America v. United States Sugar Corporation, United Sugars Corporation, Imperial Sugar Company, and Louis Dreyfus Company LLC*, No. 21-cv-01644-MN, currently pending in the District of Delaware.

2. I am the President and Chief Executive Officer at Imperial Sugar Company ("Imperial"), a defendant in the above-captioned action. I have been employed by affiliates of Defendant Louis Dreyfus Company LLC ("Louis Dreyfus Company") for over 14 years and have been employed at the Port Wentworth, Georgia facility discussed in this declaration as Imperial's President and CEO since 2012.

3. Imperial is the owner and operator of a sugar processing facility in Port Wentworth, Georgia, a small city near Savannah, Georgia. My office is located at the Port Wentworth facility, and I do not have any other office. The Port Wentworth facility is Imperial's only sugar refinery, and it has approximately 400 employees. Imperial is incorporated in Texas with offices in Port Wentworth, Georgia, and Sugar Land, Texas.

4. Imperial does not have any offices, employees, sugar growing operations, sugar processing operations, or any other physical assets in Delaware.

5. Imperial does not grow any of its own sugarcane. Instead, Imperial's Georgia facility is located near a port, where it receives imported raw sugar that it then processes for domestic distribution.

6. Customers in Delaware account for a small fraction of sales of refined sugar by Imperial.

7. Imperial is owned by a subsidiary of a foreign company: Louis Dreyfus Company B.V. Louis Dreyfus Company B.V. is headquartered in the Netherlands and owns agricultural assets globally. Neither Louis Dreyfus Company B.V. nor its U.S. subsidiary, Defendant Louis Dreyfus Company, have any offices or employees in Delaware.

8. I was personally involved in Imperial's efforts to sell its Georgia facility to Defendant U.S. Sugar Corporation ("U.S. Sugar"). I helped lead the negotiations of the Asset Purchase Agreement, along with Louis Dreyfus' CEO North America Region Adrian Isman, VP and CFO Bob Eckert, Chief Legal Officer Neil Grealy, and Head of Business Development and M&A Robert Waxlax. I led Imperial's due diligence efforts. None of these individuals are located in Delaware.

9. During the course of negotiations of the Asset Purchase Agreement, I provided plant tours and site visits at the Port Wentworth, Georgia facility to U.S. Sugar employees and directors as well as external vendors acting on its behalf for due diligence purposes.

10. Additionally, the Asset Purchase Agreement lists four Imperial employees as “Key Employees” in connection with the sale; three of those four employees (including me) are based at the Port Wentworth, Georgia refinery, including Imperial’s President and CEO, its Consumer Regional Sales Manager, and its Senior Trader responsible for raw sugar procurement. The fourth “Key Employee” is based in Sugar Land, Texas and Madison, Wisconsin. None of the corporate decision makers and none of the negotiators of the transaction are located in Delaware. No meetings, discussions, or communications related to the transaction occurred in Delaware.

11. Employees of Louis Dreyfus Company travel to Georgia for business on a regular basis; they do not regularly travel to Delaware for business.

12. Books and records regarding Imperial’s Port Wentworth facility’s costs, production history, and production forecasts are maintained at the Port Wentworth facility. None of Imperial’s books and records are maintained in Delaware.

13. To the best of my knowledge, companies with sugar refinery or distribution assets in Georgia include, among others, at least Batory Foods (distribution facility in Lithia Springs, Georgia), ICI Foods (distribution facility in Morrow, Georgia), JM Swank (distribution facility in Atlanta, Georgia), Marigold (distribution facility in Atlanta, Georgia), National Sugar Marketing (headquarters in Atlanta, Georgia), St. Charles Trading (distribution facility in Atlanta, Georgia), ADM (distribution facility in Chattanooga, Tennessee and sales in Georgia), Atlantic Ingredients (distribution facility in Fort Mill, South Carolina and sales in Georgia), Evergreen Sweeteners

(multiple Florida locations and sales in Georgia), and LSR (refinery in Louisiana and sales in Georgia).

I declare under penalty of perjury that the foregoing is true and correct. Executed on  
December 3, 2021.

A handwritten signature in black ink, appearing to read "M. Gorrell", written over a horizontal line.

Michael Gorrell  
President & CEO  
Imperial Sugar Company

**CERTIFICATE OF SERVICE**

I hereby certify that on December 3, 2021, I caused the foregoing to be electronically filed with the Clerk of the Court using CM/ECF, which will send notification of such filing to all registered participants.

I further certify that I caused copies of the foregoing document to be served on December 3, 2021, upon the following in the manner indicated:

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*/s/ Jack B. Blumenfeld*

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Jack B. Blumenfeld (#1014)